--- RS-88 - 1/12th Pound - Series “C”- SNUFF - 1937-1940 ---

--- recess printed by BABN in black ink - perf 11 - 18 x 25 mm ---

The hidden letters on the 1/12th pound black Series “C” snuff stamp are “B-L”, and indicate that the die proof had been approved for BABN in 1935-36. Chris Ryan reports these sheets were issued in panels of 180 stamps - thus probably 18 x 10 - JBH.

★**RS-88** - 1/12th pounds, perf 11, coded **26-10-D / APR / 8 - 38** on April 8th 1938 by “National Snuff”

--- 19 copies collected to date - the day of the month is shown below ---

[★RS-88]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	---	---	---	---	---	---	---
1936	---	---	---	---	---	---	---	---	---	---	---	---
1937	5	---	---	---	11	9	30	---	---	---	9	21
1938	---	---	17	26	---	---	---	---	---	19	---	22
1939	19	---	---	28	---	---	26	---	---	12	9	12
1940	12	29	19	13	23	4	---	---	---	---	---	---

The company apparently absorbed the *excise duty* increase from 20 to 25¢ per pound under the first Wartime Budget of September 12th 1939, but when the Budget in June 23rd 1940 further increased the *excise duty* to 35¢, the company decreased their package size from 1/12th to 1/13th pounds.

--- RS-90 - 1/13 black overprint of the 1/12th pound RS-88 from July 1940 ---

Under the Budget of June 23rd 1940, “National Snuff” overprinted their remaining stock of the perforated 1/12th pound stamp in black ink using 5 mm. heavy Gothic figures, **1/13** plus two 3 x 4 mm. black *killer rectangles* at the bottom corners as the provisional **RS-90**. Judging by the alignment, these were a *one-time* overprint and cancellation.

★**RS-90** - **1/13** on 1/12th pounds, perf 11, coded **2-40 / JULY / 26-10-D** by “National Snuff” for July 2nd 1940

The usage of **RS-90** (at this time) as determined from the cancellation collection, includes only two copies cancelled on July 2nd and on July 3rd 1940.

--- RS-87 - 1/13th Pound - Series “C”- 1940-42 ---

The regular use of the perforated BABN 1/13th pound stamp began under the Budget of June 23rd 1940, with the first listed copy coming from August 12th 1940. The hidden letters are “I-D”, and indicate that the die was approved for BABN in 1940.

★**RS-87** - 1/13th pound, perf 11, coded **26-10-D / AUG / 12 - 40** by “National Snuff” for August 12th 1940

--- 16 copies collected to date - the day of the month is shown below ---

[★RS-87]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	29	---	---	---	---	---	31	12	11	26	12	---
1941	---	21	10	2	2	---	14	16	---	8	12	16
1942	---	---	---	11	25	6	---	---	---	---	---	---

--- RS-93 - the 2¢ / EXCISE / TAX surcharge of RS-146 for the Budget of June 1942 ---

When the Budget of June 23rd 1942 imposed an added *excise tax* of 1¢ per ounce (or fraction thereof) on tobacco products "National Snuff" surcharged their *on-hand* sheets of the 1/13th pound stamp with a 3 and 2 mm. Gothic 2¢ / EXCISE / TAX as the company provisional surcharge **RS-93**. This was a combined *one-time* surcharge / cancellation.

★**RS-93** - 2¢ / EXCISE / TAX on 1/13th pound, *one-time* coded JULY / 13-42 on July 13th 1942

The usage pattern (as determined from the cancellation collection) ran from July to August 1942. National Tobacco's first use of the BABN Budget of 1942 general distribution 2c. / EXCISE / TAX surcharge is first listed for September 14th 1942.

[★RS-93]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	13	27	---	---	---	---

--- RS-96 - the BABN 2c. / EXCISE / TAX surcharge of RS-87 for the June 1942 Budget ---

For general distribution under the Budget of June 24th 1942 BABN surcharged the perforated 1/13th pound stamp with a three line 6 and mm. Gothic 2c. / EXCISE / TAX as **S-162**.

★**RS-96** - 1/13th pound, the BABN 1943 surcharge 2c. / EXCISE / TAX on **RS-87**,
coded **14-42** / **26-10-D** / **SEPT** for September 14th 1942 by "National Snuff"

--- 7 copies collected to date - the day of the month is shown below ---

[★RS-96]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	14	5	24	8
1943	8	19	2	---	---	---	---	---	---	---	---	---

--- RS-99 - National Tobacco's 6 mm. deep blue 4c. OO re-surcharge of RS-96 for March 1943 ---

When the Budget of March 3rd 1943 doubled the *excise tax* on manufactured tobacco to 2¢ per ounce (or fraction thereof), National Tobacco re-surcharged their *on-hand* sheets of the 1942 BABN 2c. / EXCISE / TAX surcharged 1/13th pound stamp with a deep blue 6 mm. Gothic 4c. over a 4 x 11 mm. *killer slug* OO as the provisional re-surcharge **RS-99**.

The first illustration, coded for March 1943, was dated before the Budget was tabled for use under the June 1942 Budget. The second illustrated example is not date coded, and was thus from pre-Budget *stock-on-hand* at National Snuff when the Budget came down, and undoubtedly dates from March 1943.

★**RS-99** - National's deep blue 6 mm. re-surcharge of 4c. plus the 4 x 11 mm. killer OO, coded **7-43 / 26-10-D / MAR** by "National Snuff" on March 7th 1943

★**RS-99** - National's deep blue 6 mm. re-surcharge of 4c. plus the 4 x 11 mm. killer OO, made using sheets *on-hand* at Budget time

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--- a single dated copy has been collected to date - the day of the month is shown below ---

[★RS-99]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	7	---	---	---	---	---	---	---	---	---

--- RS-102 - the BABN 4c. dark blue re-surcharge of RS-96 for the March 1943 Budget ---

In March 1943 BABN re-surcharged the remaining sheets of their 1942 Budget **2c. / EXCISE / TAX** surcharge in dark blue ink with a 6½ mm. killer Gothic **4c.** as **RS-102**.

★**RS-102** - **4c.** over **2c.** / EXCISE / TAX on 1/13th pound, the BABN dark blue 6 mm. re-surcharge of **RS-96**, coded **30-43** / **26-10-D** / **APR** by "National Snuff" for April 30th 1943

--- 6 copies collected to date - the day of the month is shown below ---

[★RS-102]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	30	4	4	27	3	22	---	26	---

--- RS-103/104 - the BABN general distribution surcharge of RS-87 for the Budget of March 1943 ---

For general distribution under the 1943 Budget, BABN surcharged the perforated 1/13th pound stamp with their 6 and 2 mm. Gothic three-line **4c. / EXCISE / TAX** as **RS-103**. This stamp also occurs as **RS-104** with a 3 mm. **c.** an anomaly pointed out by Fritz Angst at BNAPEX 2000 in Chicago.

★**RS-103** - with the 2 mm **c.**
coded **26 - 43 / 26-10-D / JUNE** for June 28th 1943

★**RS-104** - with the 3 mm **c.**
coded **29 - 46 / 26-10-D / DEC** for December 29th 1946

--- 42 copies collected to date - the day of the month is shown below ---

[★RS-103]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	---	28	---	30	28	2	2	10
1944	15	24	22	12	25	---	---	10	21	10	17	6
1945	26	9	7	20	10	9	31	22	15	13	24	10
1946	12	22	13	24	4	---	10	10	11	15	18	20
1947	17	27	4	24	19	---	---	---	---	---	---	---

--- 7 copies collected to date - the day of the month is shown below ---

[★RS-104]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1945	---	---	---	---	---	---	---	---	---	---	---	29
1946	23	16	26	---	18	5	3	---	---	---	---	---

--- RS-87 - 1/13th pound - black - Series “C” - 1947-48 ---

When the requirement to print the *excise tax* on the stamp was removed in April 1947, use of the unsurcharged 1/13th pound **RS-87** resumed.

★**RS-87** - 1/13th pound, black, perf 11, coded **18-48 / 26-10D / MAY** by “National Snuff” for May 18th 1948

--- 10 copies collected to date - the day of the month is shown below ---

[★RS-87]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1947	---	---	---	---	---	---	16	20	24	29	6	31
1948	12	13	---	---	18	11	---	10	---	---	---	31
1949	---	---	---	---	---	---	---	---	---	---	---	---

--- RS-106 - the BABN 1/12 red overprint on the 1/13th pound RS-87 in 1949 ---

As a provisional in 1949, BABN overprinted 1/13th pound sheets of **RS-87** in red ink with a 5 mm. Gothic **1/12**, plus a pair of close-spaced 2 x 4 mm. vertical red *killer bars* at each of the bottom corners as **RS-106**.

It should be noted that with the introduction of this overprint the printing of the central company code **26-10-D** has been dropped from the cancellation (since it would interfere with the surcharging) and it was not re-introduced when the use of the regular definitive 1/12th pound stamp resumed in 1949.

★**RS-106** - **1/12** on 1/13th pound, coded **11 - 49 / FEB** by "National Snuff" for February 11th 1949

--- 8 copies collected to date - the day of the month is shown below ---

[★RS-106]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1948	---	---	---	---	---	---	---	---	---	---	---	---
1949	---	**11**	**21**	**18**	**19**	**17**	**19**	**8**	---	---	**29**	---

--- RS-88 - 1/12th Pound - black - Series “C” - 1949-1950 ---

Use of the definitive perforated 1/12th pound Series “C” stamp had resumed by September 30th 1949.

★**RS-88** - 1/12th pound, perf 11, coded **30-49 / SEPT** by “National Snuff” for September 30th 1949

--- 13 copies collected to date - the day of the month is shown below ---

[★RS-88]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1949	---	---	---	---	---	---	---	---	**30**	**6**	**30**	**12**
1950	**12**	**21**	**14**	**26**	**4**	---	**3**	---	**21**	**6**	**7**	---
1951	---	---	---	---	---	---	---	---	---	---	---	---

--- RS-107 - the BABN 1/11 overprint of the 1/12th pound RS-88 for 1951 ---

In 1951 BABN overprinted sheets of the 1/12th pound stamp with the same format as had been previously used in 1949 for **RS-106** - a 5 mm. Gothic **1/11**, plus a pair of close-spaced 2 x 4 mm. vertical red *killer bars* at the bottom corners as the provisional **RS-107**.

RS-107 - **1/11** on 1/12th pound, perf 11, coded **26-51 / MAR** by "National Snuff" for March 26th 1951

The usage (as determined to date from the cancellation collection) shows only this single March 26th 1951 copy.

--- a single copy has been collected to date - the day of the month is shown below ---

[★RS-107]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1950	---	---	---	---	---	---	---	---	---	---	---	---
1951	---	---	**26**	---	---	---	---	---	---	---	---	---

--- RS-108 - the BABN 1/10 overprint on the 1/13th pound S-146 for 1951 ---

Package changes came in rapid succession, and while a 1/11th pound olive-green definitive was being prepared in 1951, the package size was further increased to 1/10th pound.

Still reducing their stock in mid-1951, BABN overprinted obsolete sheets of the 1/13th pound stamp with the same format as had been previously used on **RS-106** - a 5 mm. Gothic 1/10 plus a pair of close-spaced 2 x 4 mm. vertical red *killer bars* at the bottom corners as the provisional **RS-108**.

RS-108 - 1/10 on 1/13th pound, perf 11, coded **4-51 / JULY** by "National Snuff" for July 4th 1951

--- a single copy has been collected to date - the day of the month is shown below ---

[★RS-108]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1950	---	---	---	---	---	---	---	---	---	---	---	---
1951	---	---	---	---	---	---	**4**	---	---	**5**	---	---

File path is [c:\ CR - STAMPS \ RS_STAMPS \ 1935 \ pre-1951 - black],
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